



March 21, 2019

Annual Information Reporting Requirements for North Carolina Occupational Licensing Boards

This notice is to inform you that your annual Information Reporting Requirement for calendar year 2018 is due **July 1, 2019**. This requirement is for occupational licensing boards to provide the North Carolina Department of Revenue (NCDOR) with information related to their licensees. The purpose of the law (North Carolina G.S. 105-251.2) is to provide the NCDOR with third party information that will help identify licensee compliance with the Revenue Laws of North Carolina.

G.S. 93B-1 defines an occupational licensing board as "any board, committee, commission, or other agency in North Carolina which is established for the primary purpose of regulating the entry of persons into, and/or the conduct of persons within, a particular profession or occupation, and which is authorized to issue licenses; "occupational licensing board" does not include State agencies, staffed by full-time State employees, which as a part of their regular functions may issue licenses."

Penalty Information

Data not received by July 1, 2019 or data submitted in the incorrect format will be subject to applicable penalties per NC G.S 105-236(a) (10) (c) and 105-236(a) (10) (d)

- Failure to File the Information Reporting Requirement may be assessed a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000)
- Failure to File the Information Reporting Requirement in the format prescribed by the Secretary may be assessed a penalty of two hundred dollars (\$200)

Visit our website for the following information

<https://www.ncdor.gov/file-pay/guidance-information-reporting>

- File Layout Requirements and Descriptions
 - New Field added for 2018 Data Structure- "Email"
- File Structure Template
- Email and File Transfer Protocol (FTP) Instructions for Submission

Contact InfoReporting@ncdor.gov and include a contact name and phone number with any questions.